

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rochester Community Sch Corp (2645)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$888,020	\$878,147	\$912,151	\$978,540	2.46%	7.28%
Non - Certified Salaries	120	\$539,976	\$507,675	\$493,942	\$483,243	-2.74%	-2.17%
Group Health Insurance	222	\$160,644	\$200,106	\$197,864	\$153,624	-1.11%	-22.36%
Teacher Retirement Fund, After 7-1-95	216	\$86,311	\$77,570	\$80,607	\$99,477	3.61%	23.41%
Instructional Programs Improvement Services	312	\$61,090	\$75,950	\$53,728	\$76,193	5.68%	41.81%
Social Security Certified	212	\$63,110	\$62,206	\$65,689	\$75,725	4.66%	15.28%
Public Employees Retirement Fund	214	\$50,879	\$43,403	\$46,144	\$44,259	-3.42%	-4.08%
Social Security Noncertified	211	\$39,293	\$35,866	\$37,397	\$34,473	-3.22%	-7.82%
Operational Supplies	611	\$5,835	\$8,799	\$22,950	\$18,819	34.01%	-18.00%
Equipment	730	\$0	\$0	\$0	\$11,975	NA	NA
Travel	580	\$3,117	\$6,276	\$5,828	\$9,360	31.64%	60.61%
Other Group Insurance Authorized by Statute	224	\$10,343	\$8,791	\$7,728	\$7,472	-7.81%	-3.31%
Overtime Salaries	140	\$0	\$0	\$6,358	\$6,528	NA	2.66%
Telephone	531	\$0	\$0	\$1,893	\$2,668	NA	40.96%
Computer Hardware	741	\$0	\$0	\$479	\$2,167	NA	352.37%
Group Life Insurance	221	\$2,742	\$2,098	\$2,139	\$1,925	-8.46%	-9.99%
Other Technology Hardware	746	\$0	\$0	\$0	\$793	NA	NA
Unemployment Insurance	230	\$16,452	\$7,095	\$3,332	\$373	-61.20%	-88.80%
Dues and Fees	810	\$4,090	\$220	\$1,645	\$345	-46.11%	-79.03%
Licensed Employees	135	\$0	\$0	\$415	\$104	NA	-74.89%
Workers Compensation Insurance	225	\$8	\$0	\$0	\$0	-100.00%	NA
Instruction Services	311	\$182	\$0	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$35	\$0	\$0	\$0	-100.00%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$8,664	\$4,141	\$4,089	\$0	-100.00%	-100.00%
Miscellaneous Objects	876 - 899	\$5,939	\$0	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$1,000	\$0	\$4,462	\$0	-100.00%	-100.00%
Stipends	131	\$0	\$0	\$1,773	\$0	NA	-100.00%
Staff Services	314	\$0	\$0	\$781	\$0	NA	-100.00%
Student Instructional Support Total		\$1,947,729	\$1,918,344	\$1,951,393	\$2,008,063	0.77%	2.90%

Student Academic Achievement

Trends in School Corporation Expenditures by Object

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Certified Salaries	110	\$6,143,216	\$5,638,429	\$5,669,765	\$5,447,944	-2.96%	-3.91%
Non - Certified Salaries	120	\$811,610	\$805,679	\$944,925	\$1,035,091	6.27%	9.54%
Group Health Insurance	222	\$706,896	\$937,936	\$959,142	\$781,622	2.54%	-18.51%
Content	747	\$50,602	\$109,602	\$262,681	\$479,557	75.46%	82.56%
Teacher Retirement Fund, After 7-1-95	216	\$487,057	\$398,867	\$431,601	\$428,777	-3.14%	-0.65%
Social Security Certified	212	\$457,407	\$411,229	\$415,848	\$412,472	-2.55%	-0.81%
Textbooks	630	\$165,189	\$88,320	\$21,080	\$135,705	-4.80%	543.75%
Nonlicensed Employees	136	\$74,299	\$63,905	\$97,407	\$126,086	14.14%	29.44%
Operational Supplies	611	\$190,826	\$141,415	\$119,025	\$113,220	-12.24%	-4.88%
Stipends	131	\$34,473	\$56,941	\$112,373	\$107,174	32.79%	-4.63%
Licensed Employees	135	\$46,674	\$68,984	\$31,747	\$102,080	21.61%	221.54%
Social Security Noncertified	211	\$59,569	\$57,381	\$67,174	\$79,012	7.32%	17.62%
Transfer Tuition to Ed. Service Agencies Within State	564	\$74,530	\$89,580	\$55,559	\$72,134	-0.81%	29.83%
Instruction Services	311	\$49,893	\$40,879	\$34,306	\$59,656	4.57%	73.89%
Teacher Retirement Fund, Prior to 7-1-95	215	\$119,225	\$69,010	\$49,565	\$44,785	-21.71%	-9.64%
Instructional Programs Improvement Services	312	\$74,302	\$43,940	\$57,667	\$42,243	-13.17%	-26.75%
Travel	580	\$35,375	\$25,633	\$39,745	\$41,460	4.05%	4.32%
Other Group Insurance Authorized by Statute	224	\$53,609	\$42,416	\$42,042	\$39,033	-7.63%	-7.16%
Computer Hardware	741	\$376,705	\$192,349	\$348,264	\$25,758	-48.86%	-92.60%
Public Employees Retirement Fund	214	\$16,279	\$14,436	\$24,156	\$20,172	5.51%	-16.50%
Repairs and Maintenance Services	430	\$6,274	\$32,067	\$8,729	\$19,179	32.23%	119.73%
Dues and Fees	810	\$14,848	\$740	\$2,574	\$18,692	5.92%	626.23%
Library Books	640	\$17,963	\$15,991	\$14,762	\$13,486	-6.92%	-8.65%
Group Life Insurance	221	\$14,430	\$10,442	\$12,244	\$11,023	-6.51%	-9.97%
Other Technology Hardware	746	\$17,098	\$19,276	\$19,452	\$10,478	-11.52%	-46.13%
Other Communication Services	533 - 539	\$715	\$1,119	\$3,047	\$7,712	81.20%	153.06%
Staff Services	314	\$2,308	\$3,567	\$3,206	\$6,602	30.05%	105.93%
Periodicals	650	\$2,818	\$2,106	\$1,650	\$5,037	15.63%	205.30%
Professional Development	748	\$1,629	\$7,690	\$16,409	\$3,125	17.69%	-80.96%
Other Professional and Technical Services	319	\$0	\$0	\$0	\$1,996	NA	NA
Postage and Postage Machine Rental	532	\$48	\$144	\$648	\$1,944	152.77%	200.00%
Telephone	531	\$0	\$0	\$313	\$838	NA	167.84%
Unemployment Insurance	230	\$0	\$0	\$1,344	\$607	NA	-54.86%
Equipment	730	\$2,437	(\$125)	\$0	\$531	-31.68%	NA

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Rochester Community Sch Corp (2645)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Connectivity	744	\$0	\$18,943	\$6,414	\$500	NA	-92.20%
Other Employee Benefits	241 - 290	\$2,413	\$2,425	\$0	\$407	-35.93%	NA
Other Purchased Services	593	\$0	\$0	\$0	\$120	NA	NA
Board of Education Services	318	\$0	\$0	\$0	\$100	NA	NA
Overtime Salaries	140	\$0	\$0	\$0	\$54	NA	NA
Pupil Services	313	\$4	\$0	\$0	\$0	-100.00%	NA
Gasoline and Lubricants	613	\$299	\$0	\$0	\$0	-100.00%	NA
Rentals	440	\$1,621	\$0	\$0	\$0	-100.00%	NA
Wireless Equipment	743	\$7,750	\$5,167	\$1,000	\$0	-100.00%	-100.00%
Data Processing Services	316	\$50,867	\$33,960	\$765	\$0	-100.00%	-100.00%
Awards	875	\$2,000	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$488	\$0	\$0	\$0	-100.00%	NA
Miscellaneous Objects	876 - 899	\$7,876	\$10,377	\$0	\$0	-100.00%	NA
Telecommunications Equipment	745	\$39	\$0	\$0	\$0	-100.00%	NA
Group Accident Insurance	223	\$0	\$0	\$320	\$0	NA	-100.00%
Student Academic Achievement Total		\$10,181,660	\$9,460,821	\$9,876,948	\$9,696,410	-1.21%	-1.83%
Overhead and Operational							
Non - Certified Salaries	120	\$1,334,343	\$1,344,086	\$1,422,509	\$1,489,902	2.80%	4.74%
Food Purchases	614	\$0	\$0	\$214,080	\$441,383	NA	106.18%
Group Health Insurance	222	\$211,103	\$246,045	\$187,267	\$380,563	15.87%	103.22%
Heating and Cooling for Buildings - Electricity	621	\$69,786	\$0	\$354,706	\$337,022	48.24%	-4.99%
Repairs and Maintenance Services	430	\$266,256	\$260,296	\$259,637	\$251,474	-1.42%	-3.14%
Insurance	520	\$236,882	\$224,676	\$177,911	\$186,887	-5.75%	5.05%
Operational Supplies	611	\$535,979	\$569,260	\$366,335	\$178,829	-24.00%	-51.18%
Vehicles	731	\$257,292	\$140,868	\$190,922	\$154,429	-11.98%	-19.11%
Social Security Noncertified	211	\$99,714	\$99,070	\$106,408	\$113,317	3.25%	6.49%
Heating and Cooling for Buildings - Gas	622	\$185,111	\$129,230	\$147,035	\$112,786	-11.65%	-23.29%
Certified Salaries	110	\$106,900	\$108,750	\$111,124	\$110,797	0.90%	-0.29%
Public Employees Retirement Fund	214	\$89,131	\$80,334	\$93,145	\$97,542	2.28%	4.72%
Dues and Fees	810	\$11,337	\$19,527	\$15,790	\$72,969	59.28%	362.13%
Water and Sewage	411	\$54,331	\$52,151	\$49,347	\$57,117	1.26%	15.75%
Gasoline and Lubricants	613	\$87,172	\$88,940	\$89,925	\$53,729	-11.40%	-40.25%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overtime Salaries	140	\$0	\$0	\$18,013	\$46,519	NA	158.25%
Telephone	531	\$16,808	\$12,492	\$29,622	\$32,037	17.50%	8.15%
Board of Education Services	318	\$24,063	\$26,909	\$32,457	\$31,103	6.63%	-4.17%
Equipment	730	\$94,905	\$57,344	\$13,822	\$30,633	-24.63%	121.62%
Content	747	\$0	\$0	\$258	\$23,270	NA	8919.38%
Removal of Refuse and Garbage	412	\$22,950	\$20,098	\$21,464	\$23,261	0.34%	8.37%
Other Group Insurance Authorized by Statute	224	\$12,823	\$10,597	\$9,632	\$16,066	5.80%	66.80%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.00%	0.00%
Postage and Postage Machine Rental	532	\$9,102	\$8,458	\$10,774	\$12,400	8.04%	15.09%
Pre-2008 Object Code - Temporary Salaries	130	\$15,396	\$0	\$7,028	\$12,007	-6.03%	70.84%
Other Professional and Technical Services	319	\$12,580	\$11,434	\$18,396	\$11,935	-1.31%	-35.12%
Travel	580	\$13,481	\$14,337	\$13,109	\$10,225	-6.68%	-22.00%
Social Security Certified	212	\$8,060	\$7,925	\$8,006	\$7,802	-0.81%	-2.54%
Instructional Programs Improvement Services	312	\$49,469	\$40,968	\$14,324	\$7,133	-38.38%	-50.20%
Unemployment Insurance	230	\$593	\$2,743	\$11,092	\$6,247	80.18%	-43.68%
Tires and Repairs	612	\$7,003	\$3,767	\$972	\$5,078	-7.72%	422.26%
Other Purchased Property Services	490 - 499	\$4,113	\$4,170	\$4,189	\$4,218	0.63%	0.70%
Group Life Insurance	221	\$4,540	\$3,715	\$4,228	\$3,844	-4.07%	-9.08%
Advertising	540	\$1,574	\$2,566	\$2,646	\$3,351	20.80%	26.66%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$1,457	\$3,304	NA	126.70%
Staff Services	314	\$1,671	\$2,255	\$2,983	\$3,110	16.80%	4.25%
Pupil Services	313	\$2,731	\$7,622	\$3,321	\$2,763	0.29%	-16.78%
Miscellaneous Objects	876 - 899	(\$1,800)	\$5,043	\$5,518	\$2,196	NA	-60.21%
Computer Hardware	741	\$0	\$4,026	\$461	\$2,054	NA	345.55%
Other Supplies and Materials	615, 660 - 689	\$1,876	\$3,220	\$1,590	\$1,946	0.91%	22.41%
Other Technology Hardware	746	\$0	\$0	\$7,433	\$1,027	NA	-86.18%
Seldom or Non-Recurring Purchases	873	\$436	\$688	\$256	\$385	-3.04%	50.83%
Other Employee Benefits	241 - 290	\$13,529	\$5,004	\$0	\$229	-63.95%	NA
Other Purchased Services	593	\$0	\$0	\$0	\$200	NA	NA
Student Transportation Services	510	\$1,575	\$5,040	\$3,100	\$129	-46.50%	-95.84%
Other Public or Private Utility Services	419	\$0	\$0	\$919	\$13	NA	-98.62%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$3	NA	NA
Bank Service Charges	871	\$203	\$235	\$0	\$0	-100.00%	NA
Light and Power - Other Than Heating and Cooling	625	\$239,828	\$387,825	\$80,438	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Nonlicensed Employees	136	\$0	\$14,823	\$8,485	\$0	NA	-100.00%
Stipends	131	\$0	\$0	\$800	\$0	NA	-100.00%
Overhead and Operational Total		\$4,116,846	\$4,040,537	\$4,136,934	\$4,357,235	1.43%	5.33%
Non Operational							
Redemption of Principal	831	\$2,159,033	\$2,151,977	\$1,363,330	\$3,005,769	8.62%	120.47%
Construction Services	450	\$64,434	\$1,159,416	\$4,298,557	\$2,833,428	157.51%	-34.08%
Other Purchased Property Services	490 - 499	\$4,800	\$413,213	\$152,115	\$265,778	172.78%	74.72%
Equipment	730	\$37,725	\$52,067	(\$38,114)	\$191,305	50.06%	601.92%
Certified Salaries	110	\$3,684	\$19,848	\$97,402	\$95,912	125.89%	-1.53%
Repairs and Maintenance Services	430	\$63,432	\$128,301	\$454,955	\$93,877	10.30%	-79.37%
Non - Certified Salaries	120	\$58,524	\$64,382	\$66,439	\$74,198	6.11%	11.68%
Rentals	440	\$0	\$0	\$101,926	\$57,494	NA	-43.59%
Improvements Other Than Buildings	715	\$81,605	\$23,000	\$1,500	\$35,658	-18.70%	2277.23%
Miscellaneous Objects	876 - 899	\$0	\$0	\$6,571	\$24,743	NA	276.53%
Pupil Services	313	\$15,000	\$15,000	\$15,000	\$15,000	0.00%	0.00%
Teacher Retirement Fund, After 7-1-95	216	\$148	\$1,758	\$9,221	\$9,389	182.08%	1.82%
Social Security Certified	212	\$246	\$1,518	\$7,390	\$7,337	133.71%	-0.72%
Social Security Noncertified	211	\$4,477	\$4,925	\$5,082	\$5,662	6.04%	11.39%
Bank Service Charges	871	\$0	\$0	\$3,500	\$3,000	NA	-14.29%
Wireless Equipment	743	\$163	\$147	\$1,255	\$1,200	64.84%	-4.41%
Public Employees Retirement Fund	214	\$424	\$489	\$493	\$612	9.63%	24.02%
Operational Supplies	611	\$6,317	\$5,329	\$2,372	\$219	-56.87%	-90.79%
Teacher Retirement Fund, Prior to 7-1-95	215	\$14	\$6	\$192	\$25	14.13%	-87.18%
Pre-2008 Object Code - Temporary Salaries	130	\$130	\$0	\$0	\$0	-100.00%	NA
Dues and Fees	810	\$43,909	\$12,207	(\$4,105)	\$0	-100.00%	100.00%
Vehicles	731	\$7,000	\$0	\$32,955	\$0	-100.00%	-100.00%
Computer Hardware	741	\$123,399	\$65,405	\$0	\$0	-100.00%	NA
Official Bond Premiums	525	\$1,250	\$1,580	(\$250)	\$0	-100.00%	100.00%
Other Professional and Technical Services	319	\$4,233	\$1,287	\$4,311	\$0	-100.00%	-100.00%
Travel	580	\$0	\$93	\$0	\$0	NA	NA
Interest	832	\$0	\$0	\$1,161,890	(\$24,331)	NA	-102.09%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
	Non Operational Total	\$2,679,946	\$4,121,947	\$7,743,987	\$6,696,273	25.73%	-13.53%
	Grand Total	\$18,926,182	\$19,541,649	\$23,709,261	\$22,757,981	4.72%	-4.01%